

House Bill 1493

By: Representative Burkhalter of the 50th

A BILL TO BE ENTITLED
AN ACT

1 To amend Code Section 36-36-92 of the Official Code of Georgia Annotated, relating to
2 annexation of unincorporated islands, so as to provide for conditions of the nonapplicability
3 of sales and use taxes imposed by the governing authority of a municipality which annexes
4 certain unincorporated islands; to provide an effective date; to repeal conflicting laws; and
5 for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 Code Section 36-36-92 of the Official Code of Georgia Annotated, relating to annexation of
9 unincorporated islands, is amended by adding a new subsection at the end thereof, to be
10 designated subsection (g), to read as follows:

11 "(g)(1) As used in this subsection, the term 'qualifying airline' means any person which
12 is authorized by the Federal Aviation Administration or appropriate agency of the United
13 States to operate as an air carrier under an air carrier operating certificate and which
14 provides regularly scheduled flights for the transportation of passengers or cargo for hire.
15 (2) In the event the territory of an unincorporated island is comprised of a parcel or
16 parcels of real property which are owned or leased by a qualified airline and is annexed
17 pursuant to this Code section by the governing authority of a municipality which levies
18 and imposes a sales and use tax pursuant to general law, such tax shall not be applicable
19 within such territory following such annexation."

20 **SECTION 2.**

21 This Act shall become effective upon its approval by the Governor or upon its becoming law
22 without such approval.

23 **SECTION 3.**

H. B. 1493

- 1 All laws and parts of laws in conflict with this Act are repealed.